**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE ANTONY DOMINIC**

**MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929**

**WP(C).No. 30183 of 2007(R)**
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**PETITIONER:**
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**A.P.ABDUL HAMEED, PROPRIETOR REPRESENTING**
**ABDUL HAMEED & CO,PROPRITOR**
**KOYILANDY.**

**BY ADV. SRI.P.RAGHUNATH**

**RESPONDENTS:**
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**1. COMMERCIAL TAX OFFICER (AA)**
**KOZHIKODE.**

**2. DEPUTY COMMISSIONER (APPEALS)**
**COMMERCIAL TAXES, KOZHIKODE**

**3. DEPUTY TAHSILDAR (REV.RECOVERY)**
**VATAKARA.**

**BY GOVERNMENT PLEADER SRI.K.P.PRADEEP**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**ANTONY DOMINIC, J.**

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**W.P.(C) No. 30183 OF 2007 R**
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**Dated this the 22nd October, 2007**

**J U D G M E N T**

Exts. P2 and P6 appeals are filed against Ext. P1 order of assessment and Ext. P5 levying penalty. Since there was delay in filing therefore, petitioner filed Exts. P3 and P7 delay condonation petitions, and the counsel today submits that the petitions have been posted to today. The grievance of the petitioner is that while orders are to be passed on Exts. P3 and P7 as also on Exts. P4 and P8 stay petitions, revenue recovery notices as per Exts. P9 and P10 were issued.

2. I heard the learned Govt. Pleader and the learned counsel for the petitioner in the matter.

3. Now that the delay condonation petitions are being heard today depending on the outcome of hearing the authority will have to consider Exts. P4 and P8 stay petitions as well. In view of this, I direct that the 2nd respondent before whom Exts. P4 and P8 are pending, shall consider these petitions depending upon the outcome of Exts. P3 and P7 delay condonation

petitions. The 2nd respondent shall do this within three weeks from today and in the meanwhile Exts. P9 and P10 will be kept in abeyance for a period of four weeks from today.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

**ANTONY DOMINIC**
**JUDGE**

jan/-